

FROM:

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MILLER, JOHNSON, SNELL & CUMMISKEY, PLC

Robert W. Smith, Esq.
January 18, 2005
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In regard to our request for documents, it is my understanding that you and Sara Lachman of our office have agreed on the relevant period starting July, 2002. We reserve the right, of course, to request documents for earlier period of times should that appear necessary following Mr. Harbin's deposition.

In regard to the corporation's documents, if in fact Mr. Harbin no longer has those under his custody or control, so be it. If, however, those documents are within his custody and control, they should be produced. We expect to explore that subject during his deposition.

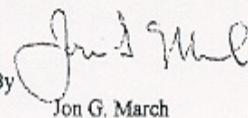
Similarly, in regard to his personal bank records, we frankly are suspicious of his earlier representations, conveyed through you, that he has few or any of those documents. Again, we expect him to produce what he has under his custody and control. If he thinks it is to his advantage to obtain a "complete set" from his financial institutions, that is his decision, but Steelcase will not reimburse him for the cost of doing so.

Finally, you have indicated that your client will not stipulate to amend the Case Management Order deadline date to March 1, 2005, by which we can amend the pleadings in this case. We will, therefore, file a contested motion on that point. At the same time, we will ask that the Case Management Order be amended, to the extent it required Mr. Harbin to be deposed within 30 days of the date of December 15, 2004.

If January 27th is not acceptable, please let me know as soon as possible and provide an alternative date. We have presumed that we could take the deposition at your office, assuming that it would be most convenient for you and Mr. Harbin. If that is incorrect, please let us know and we will notice the deposition for our offices in Kalamazoo.

Very truly yours,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By 
Jon G. March

JGM/jy
cc: Hope Harbin Patterson (via facsimile)